



# भारत का राजपत्र The Gazette of India

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EXTRAORDINARY

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PART II — Section 2

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## LOK SABHA

The following Bills were introduced in Lok Sabha on 31st July, 2017:—

### BILL No.159 OF 2017

*A Bill further to amend the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Act, 2017.

Short title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 1st day of July, 2017.

2. In the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, in the Schedule, in Part II, in section 90,—

Amendment of  
Act 45 of 1994

(A) for clause (a), the following shall be substituted, namely:—

'(a) in sub-section (1),—

(i) clauses (b) and (c) shall be omitted;

(ii) in clause (e), the word "and" occurring at the end, shall be omitted;

(iii) after clause (f), the following clause shall be inserted, namely:—

"(g) a tax on entertainments and amusements." ' ;

(B) for clause (b), the following shall be substituted, namely:—

'(b) in sub-section (6),—

(i) after the words and figures "Punjab Motor Vehicles Taxation Act, 1924," the words "as applicable to the Union territory of Chandigarh", shall be inserted;

(ii) clauses (d) and (e) shall be omitted.'

Repeal and  
savings.

**3. (1)** The Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017 is hereby repealed.

Ord. 2 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.

45 of 1994.

## STATEMENT OF OBJECTS AND REASONS

The Constitution (One Hundred and First Amendment) Act, 2016 confers simultaneous powers on Parliament and the State Legislatures to make laws for levy of goods and services tax on the supplies of goods and services. The said Act has also made amendments in entry 62 of List-II (State List) of the Seventh Schedule to the Constitution.

2. Vide section 17 of the Constitution (One Hundred and First Amendment) Act, 2016, entry 62 of List-II (State List) of the Seventh Schedule to the Constitution has been substituted to read as "Taxes on entertainments and amusements to the extent levied and collected by a Panchayat or a Municipality or a Regional Council or a District Council."

3. The Central Government has implemented the Central Goods and Services Tax Act, 2017 and the Union Territory Goods and Services Tax Act, 2017 with effect from 1st July, 2017. Consequently, section 90 of the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 was amended by the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017 to transfer power of the Central Government to levy taxes on entertainments and amusements in Union territory of Chandigarh to the Municipal Corporation, Chandigarh.

4. As Parliament was not in session and an urgent legislation was required to be made, the President promulgated the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017 (Ord. 2 of 2017) on first day of July, 2017.

5. The Bill seeks to replace the said Ordinance.

NEW DELHI;  
*The 25th July, 2017.*

ARUN JAITLEY.

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**PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF  
THE CONSTITUTION OF INDIA**

**[Copy of Letter No. S.31011/18/2017-SO (ST)-I-DoR from Shri Arun Jaitley,  
Minister of Finance and Corporate Affairs to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the proposed Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Bill, 2017, recommends the introduction of the Bill in the House under clause (1) of article 117, of the Constitution of India.

## FINANCIAL MEMORANDUM

Clause 2 of the Bill provides for removal of power of the Central Government for levying taxes on entertainments and amusements in the Union territory of Chandigarh and empowers the Municipal Corporation Chandigarh to levy the said tax. This Bill will not incur any extra expenditure on Consolidated Fund of India.

*Memorandum explaining the modifications in the Bill to replace the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance, 2017.*

Clause 2 of the Bill is proposed to be modified so as to align the same with the provisions of the Punjab Municipal Corporation Law (Extension to Chandigarh) Act, 1994 and section 90 in Part II of the Schedule to the said Act as under:—

(a) to insert the words and figures "in Part II of the Schedule" in the opening para;

(b) to substitute sub-clause (i) as under:—

'(a) in sub-section (1),—

(i) clauses (b) and (c) shall be omitted;

(ii) in clause (e), the word "and" occurring at the end, shall be omitted;

(iii) after clause (f), the following clause shall be inserted, namely:—

"(g) a tax on entertainments and amusements." ;

(B) for clause (b), the following shall be substituted, namely:—

'(b) in sub-section (6),—

(i) after the words and figures "Punjab Motor Vehicles Taxation Act, 1924," the words "as applicable to the Union territory of Chandigarh", shall be inserted.'

2. The said modifications are drafting and consequential in nature.

**BILL No.154 OF 2017**

*A Bill to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

Short title  
and commence-  
ment

**1.** (1) This Act may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

(2) It shall be deemed to have come into force on the 8th day of July, 2017.

Extension and  
amendment of  
Central Goods  
and Services  
Tax Act, 2017.

**2.** (1) The Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

12 of 2017.

(2) With effect from the date of commencement of this Act, in the principal Act,—

(a) in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted;

(b) in section 22, in the *Explanation*, in clause (ii), after the word “Constitution”, the words “except the State of Jammu and Kashmir” shall be inserted;

(c) in section 109, in sub-section (6),—

(i) after the words “each State or Union territory”, the words “except for the State of Jammu and Kashmir” shall be inserted;

(ii) in the first proviso, for the words “Provided that”, the following shall be substituted, namely:

“Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided further that”;

(iii) in the second proviso, for the words “Provided further that”, the words “Provided also that” shall be substituted.

**3. (1)** The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

## STATEMENT OF OBJECTS AND REASONS

The Central Goods and Services Tax Act, 2017 (CGST Act) was enacted with a view to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

2. Sub-section (2) of section 1 of the CGST Act provides that the said Act extends to the whole of India except the State of Jammu and Kashmir.

3. On 5th July, 2017, the Legislative Assembly of the State of Jammu and Kashmir passed a resolution adapting the Constitution (One Hundred and First Amendment) Act, 2016. Consequently on 6th July, 2017, the Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 was issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir.

4. The State of Jammu and Kashmir passed the Jammu and Kashmir Goods and Services Tax Act, 2017 which came into force on 8th July, 2017 and the central tax levied under the CGST Act had to be imposed concurrently on intra-State supplies in the State to avoid any anomalous situation that may go against the very spirit of the goods and services tax.

5. In view of the above, it had become necessary to extend the provisions of CGST Act to the State of Jammu and Kashmir subject to the following amendments, namely:—

(i) to amend sub-section (2) of section 1 of the CGST Act so as to omit the words "except the State of Jammu and Kashmir";

(ii) to amend clause (iii) of *Explanation* to section 22 of the CGST Act so as to exclude the State of Jammu and Kashmir from the purview of "special category States"; and

(iii) to amend sub-section (6) of section 109 of the CGST Act so as to provide that for the State of Jammu and Kashmir, the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017, shall be the State Bench of the Goods and Services Tax Appellate Tribunal under the CGST Act.

6. As Parliament was not in session and an urgent legislation was required to be made, the President promulgated the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ord. 3 of 2017) on the 8th day of July, 2017.

7. The Bill seeks to replace the aforesaid Ordinance.

NEW DELHI;  
The 24th July, 2017

ARUN JAITLEY.



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FINANCIAL MEMORANDUM

The proposed Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of India.

## BILL NO. 155 OF 2017

*A Bill to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

Short title  
and  
commencement.

**1.** (1) This Act may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

(2) It shall be deemed to have come into force on the 8th day of July, 2017.

Extension and  
amendment of  
Integrated  
Goods and  
Services Tax  
Act, 2017.

**2.** (1) The Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.

13 of 2017.

(2) With effect from the date of commencement of this Act, in the principal Act, in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted.

Ord. 4 of 2017. **3. (1)** The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed. Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

## STATEMENT OF OBJECTS AND REASONS

The Integrated Goods and Services Tax Act, 2017 (IGST Act) was enacted with a view to make a provision for levy and collection of tax on inter-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

2. Sub-section (2) of section 1 of the IGST Act provides that the said Act extends to the whole of India except the State of Jammu and Kashmir.

3. On 5th July, 2017, the Legislative Assembly of the State of Jammu and Kashmir passed a resolution adapting the Constitution (One Hundred and First Amendment) Act, 2016. Consequently on 6th July, 2017, the Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 was issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir.

4. The State of Jammu and Kashmir passed the Jammu and Kashmir Goods and Services Tax Act, 2017 which came into force on 8th July, 2017 and the integrated tax levied under the IGST Act had to be imposed on inter-State supplies in the State to avoid any anomalous situation that may go against the very spirit of the goods and services tax.

5. In view of the above, it had become necessary to extend the provisions of the IGST Act to the State of Jammu and Kashmir by amending sub-section (2) of section 1 of the said Act omitting the words "except the State of Jammu and Kashmir".

6. As Parliament was not in session and an urgent legislation was required to be made, the President promulgated the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ord. 4 of 2017) on the 8th day of July, 2017.

7. The Bill seeks to replace the aforesaid Ordinance.

NEW DELHI;  
*The 24th July, 2017*

ARUN JAITLEY.

## FINANCIAL MEMORANDUM

The proposed Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of India.

## Bill No. 158 of 2017

*A Bill further to amend the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

Short title and commencement. **1.** (1) This Act may be called the Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 2017.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 2. **2.** In the Public Premises (Eviction of Unauthorised Occupants) Act, 1971 (hereinafter referred to as the principal Act), in section 2, clause (fa) and clause (fb) shall be renumbered 40 of 1971.

as clause (fb) and (fc) respectively, and before clause (fb) as so renumbered, the following clause shall be inserted, namely:—

‘(fa) “residential accommodation occupation”, in relation to any public premises means occupation by any person on grant of licence to him to occupy such premises on the basis of an order of allotment for a fixed tenure or for a period he holds office, in accordance with the rules and instructions issued in this regard, made under the authority of the Central Government, a State Government, a Union territory Administration or a statutory authority, as the case may be;’.

3. In the principal Act, after section 3A, the following section shall be inserted, namely:—

Insertion of new section 3B.

“3B. (1) Notwithstanding anything contained in section 4 or section 5, if the estate officer has information that any person, who was granted residential accommodation occupation, is in unauthorised occupation of the said residential accommodation, he shall—

Eviction from residential accommodation.

(a) forthwith issue notice in writing calling upon such person to show cause within a period of three working days why an order of eviction should not be made;

(b) cause the notice to be served by having it affixed on the outer door or some other conspicuous part of the said residential accommodation, and in such other manner as may be prescribed, whereupon the notice shall be deemed to have been served upon such person.

(2) The estate officer shall, after considering the cause, if any, shown by the person on whom the notice is served under sub-section (1) and after making such inquiry as it deems expedient in the circumstances of the case, for reasons to be recorded in writing, make an order of eviction of such person.

(3) If the person in unauthorised occupation refuses or fails to comply with the order of eviction referred to in sub-section (2), the estate officer may evict such person from the residential accommodation and take possession thereof and may, for that purpose, use such force as may be necessary.”.

4. In section 7 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

Amendment of section 7.

“(3A) If the person in unauthorised occupation of residential accommodation challenges the eviction order passed by the estate officer under sub-section (2) of section 3B in any court, he shall pay damages for every month for the residential accommodation held by him.”.

## STATEMENT OF OBJECTS AND REASONS

The Public Premises (Eviction of Unauthorised Occupants) Act, 1971 (the said Act), was enacted to provide for eviction of unauthorised occupants from public premises and for certain incidental matters.

2. Government of India provides residential accommodation to its employees, Members of Parliament and other dignitaries while they are in service or till the term of their office on licence basis. As per the existing allotment rules, after the expiry of the terms and conditions of the licence, the occupants of such residential accommodations become unauthorised for staying in such accommodation and should vacate the same. The said Act confers powers upon the estate officers to evict such unauthorised occupants from “public premises” in a smooth, speedy and time-bound manner. Under the existing provisions, the eviction proceedings of unauthorised occupants from “public premises” take around five to seven weeks time. It may take around four more weeks if the unauthorised occupants file appeal under the said Act. However, eviction proceedings take much longer period than the timeline prescribed in the said Act. Sometimes, it takes years to evict the unauthorised occupants.

3. There are provisions for summary eviction proceedings under section 3A of the said Act in case of persons occupying “public premises” temporarily, that is, less than thirty days. Under the summary proceedings, the estate officer does not have to follow elaborate procedure prescribed, for serving notice, show cause, inquiry, and hearing, as per sections 4 and 5 of the Act, before passing eviction order. However, these summary proceedings are not applicable to the occupants of residential accommodations given on licence basis. It is, therefore, proposed to apply summary eviction procedure to residential accommodation given on licence basis with a short show cause notice of three days to the unauthorised occupants by inserting new section 3B. It is also proposed to define the term “residential accommodation occupation” by amending section 2.

4. It is often seen that the unauthorised occupants do not vacate the government accommodation on expiry of the terms and conditions of the licence as per the rules and uses dilatory tactics to withhold the accommodation, by challenging the eviction order before an appellate officer or before the High Court and by obtaining stay of the eviction order. In order to check this delay, it is also proposed to insert a new sub-section (3A) in section 7 of the Act to the effect that if the person challenges the eviction order passed by the estate officer in any court, he has to pay the damages for every month for the residential accommodation held by him.

5. These amendments would facilitate smooth and speedy eviction of unauthorised occupants from residential accommodations, and ensure retrieval of the residential accommodation from the unauthorised occupants without requiring elaborate procedures under sections 4 and 5 of the said Act. This will further increase availability of residential accommodations to new incumbents and improve the overall satisfaction level.

6. The Bill seeks to achieve the above objectives.

NEW DELHI;  
*The 21st July, 2017.*

NARENDRA SINGH TOMAR.

ANOOP MISHRA  
*Secretary General*